

From: David Cogdill Sr. [COGDILLD@stancounty.com]  
Sent: Friday, April 22, 2011 9:53 AM  
To: Kinkle, Sherrie  
Cc: Mercy Maya; Don Oppman  
Subject: Re: Proposed LTA -- Possessory Interests Annual Usage Report

Sherrie, thank you for email and the opportunity to respond regarding this issue. I spent a considerable amount of time yesterday reviewing the original draft LTA, the comments from other Assessors on this subject, and discussing the issue with my experienced staff. I was most impressed by the April 15, 2011 letter from Orange County Assessor Webster Guillory. He sets out in detail the most cogent and supportable argument I've seen for opposing the original draft LTA. I have read the subsequent revised draft LTA sent yesterday, but unfortunately this revision does little to relieve my concerns.

The bottom line for me is, that I see this directive as unnecessary as the information is readily available to the public under the CPRA from the government entities that lease property to private parties, and that this proposed policy potentially creates a significant unfunded mandate on County Assessor's Offices throughout the state, which by the way, is constitutionally prohibited. I think we all can understand why those seeking the information would like the County Assessor's Office to act as a clearing house of sorts or convenient depository for such data, but to require this would put an additional burden on Assessor's Offices that, are struggling to perform their constitutionally required duties with ever diminishing resources.

In addition to the above, it seems to me that the BOE should be concerned with the inconsistencies and apparent conflicts that this proposed LTA creates with AH 201, certain R&T Code sections and possibly established case law. We need more clarity and direction, not more confusion and ambiguity.

In summary, I am opposed to the draft LTA being considered on the Possessory Interest Annual Usage Report, scheduled to take effect beginning with the 2012 lien date, and urge the Board to reject it as currently written.  
Thank you.

>>> "Kinkle, Sherrie" <Sherrie.Kinkle@boe.ca.gov> 4/22/2011 5:49 AM >>>

A third interested parties meeting was held on April 20, 2011 to discuss the confidentiality issues regarding the Possessory Interests Annual Usage Report (form BOE-502-P). Specifically, language for a proposed Letter To Assessors (LTA) regarding the form was the main topic of discussion. Following the meeting, Board staff revised the LTA (copy attached). The primary focus of the revisions to the proposed LTA was to simplify the instructions to county assessors regarding the change in the confidentiality status of the form.

It is anticipated that this proposed LTA will be sent to Board Members for their review on Monday, May 2, 2011. Any comments that you may have regarding the proposed LTA should be sent to me no later than noon on Friday, April 29, and those comments will be transmitted with the proposed LTA to the Board Members.

Sherrie Kinkle

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